



**State of New Hampshire
Department of Revenue Administration**

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John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

July 13, 2015

MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

David M. Cornell
Assistant Director

Town of Campton
ATTN: Board of Selectmen
1307 NH Route 175
Campton, NH 03223

RE: 2014 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Item B.2 – Inventory Program. The town has a revised inventory plan in place. Two of the samples did not meet the ASB Standards. The data was listed incorrectly. This does not comply with RSA 74:1. Attached please find the Department's worksheets indicating areas that should be addressed.

Item C.1 a Credits. Some files were missing information or documents. PA-33 forms were not filed for properties owned by a trust, these forms should be retained for properties where beneficial interest has been assigned to a trust. Two total and permanent applicants did not have adequate documentation per RSA 72:35. The Department recommends the town review all applications and ensure the applicants qualify and comply with RSA 72:28 and RSA 72:35. Attached please find the Department's worksheets indicating areas that should be addressed.

Item C.1 b Exemptions. The town should review all applications to ensure the applicants comply with all state laws. An application was not found; A PA-33 Form was not found for a property owned by a trust and one applicant did not supply proper documentation. Attached please find the Department's worksheets indicating areas that should be addressed.

Item C.2 & 3 Religious, Educational and Charitable Exemptions: One charitable entity did not file the Form BTLA A-12 before June 1, per RSA 72:23VI. Attached please find the Department's worksheets indicating areas that should be addressed.

Item F.1 – Uniform Standards of Profession Appraisal Practice (USPAP). The USPAP report was not submitted, therefore did not meet the ASB Standard of revaluations based on Standard 6 of the most recent edition of USPAP.

The Department recommends the town request adequate support for the assigned market value when applying a Land Use Change Tax (LUCT)

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2019.

If you have any questions, feel free to contact me.

Sincerely,



Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file